

**425.30 Notices.**

1. A notice authorized or required under [this subchapter](#) related to a credit for property taxes due may be given by mailing the notice to the person for whom it is intended, addressed to that person at the address given in the last credit claim form filed by the person pursuant to [this subchapter](#), or if no return has been filed, then to any address obtainable.

2. A notice authorized or required under [this subchapter](#) related to a reimbursement for rent constituting property taxes paid may be given by mailing the notice to the person for whom it is intended, addressed to that person at the address given in the reimbursement claim form filed by the person pursuant to [this subchapter](#), or if no return has been filed, then to any address obtainable.

3. The mailing of the notice is presumptive evidence of the receipt of the notice by the person to whom addressed. Any period of time which is determined according to [this subchapter](#) by the giving of notice commences to run from the date of mailing of the notice.

[C75, 77, 79, 81, §425.30]

[2003 Acts, 1st Ex, ch 2, §194, 205; 2018 Acts, ch 1041, §127; 2021 Acts, ch 41, §27, 36](#)

Referred to in [§25B.7, 427.9](#)

Section stricken and rewritten